



GAIL FARBER, Director

## COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

900 SOUTH FREMONT AVENUE  
ALHAMBRA, CALIFORNIA 91803-1331

<http://dpw.lacounty.gov>

ADDRESS ALL CORRESPONDENCE TO:  
P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

# ADOPTED

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

25

July 7, 2015

  
PATRICK O'SAWA  
ACTING EXECUTIVE OFFICER

July 07, 2015

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,  
ANTELOPE VALLEY, ANNEXATION 40-150 (4-210),  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-01  
NEGOTIATED TAX EXCHANGE RESOLUTION  
(SUPERVISORIAL DISTRICT 5)  
(3 VOTES)**

### SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

**IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES AND AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES PUBLIC LIBRARY, THE CONSOLIDATED FIRE PROTECTION DISTRICT, AND THE WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:**

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-150 (4-210) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is statutorily exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-150 (4-210), Local Agency Formation Commission Designation 2012-01 to Los Angeles County Waterworks District No. 40, Antelope Valley.

## **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The purpose of the recommended action is to reapportion the ad valorem tax that is shared by the affected taxing entities as the result of pending Annexation 40 150 (4-210) into the Los Angeles County Waterworks District No. 40, Antelope Valley. The annexation area is comprised of one parcel, which includes approximately 81.24± acres of vacant land within the City of Lancaster. The parcel consists of vacant land without structures. The surrounding area consists of single-family residences, parks, and vacant land.

Pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies. The governing bodies of the respective taxing entities in the area have adopted the Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the Waterworks District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County of Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the Waterworks District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation areas from the County of Los Angeles and other taxing entities to the Waterworks District according to ratios listed in Exhibits A and B. Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly.

## **Implementation of Strategic Plan Goals**

The Countywide Strategic Plan directs the provision of Operational Effectiveness/Fiscal Sustainability (Goal 1) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

## **FISCAL IMPACT/FINANCING**

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the Waterworks District a portion of the annual property tax increment from the County General Fund and each of the affected County taxing entities, which include the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, together with the Lancaster Cemetery District, the Antelope Valley Mosquito and Vector Control District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The tax sharing ratios listed in Exhibits A and B were calculated using a formula approved by the County of Los Angeles Auditor-Controller and County Counsel. In this instance, the Tax Rate Area involved is Tax Rate Area 5870, revenues to the General Fund from the ad valorem property tax on the affected property would be reduced by 0.5208352 percent.

## **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the Waterworks District.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

## **ENVIRONMENTAL DOCUMENTATION**

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the Waterworks District, and are therefore, statutorily exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15273(a) of the CEQA Guidelines.

## **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

This action will allow the Waterworks District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

## **CONCLUSION**

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor; and one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division.

The Honorable Board of Supervisors

7/7/2015

Page 4

Respectfully submitted,

A handwritten signature in black ink that reads "Gail Farber". The script is cursive and fluid, with the first name "Gail" and last name "Farber" clearly legible.

GAIL FARBER

Director

GF:AA:ea

Enclosures

c: Assessor  
Auditor-Controller  
Chief Executive Office (Rochelle Goff)  
County Counsel  
Executive Office  
Fire Department  
Public Library  
County Sanitation District No. 14 of  
Los Angeles County  
Local Agency Formation Commission  
City of Lancaster  
Antelope Valley-East Kern Water Agency  
Antelope Valley Mosquito and  
Vector Control District  
Antelope Valley Resource Conservation District  
Lancaster Cemetery District

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-150 (4-210), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-01, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2015, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-150 (4-210) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-150 (4-210).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 7<sup>th</sup> day of July, 2015, by the Board of Supervisors of the County of Los Angeles as the Governing Body of the County of Los Angeles and as the Governing Body of the County of Los Angeles Public Library, the Consolidated Fire Protection District, and the Waterworks District No. 40, Antelope Valley.



PATRICK OGAWA  
Acting Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By   
Deputy

APPROVED AS TO FORM:

MARK J. SALADINO  
County Counsel

By   
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-150 (4-210), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-01, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:



NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2015, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-150 (4-210) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-150 (4-210).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 4 day of March, 2015,  
by the following vote:

AYES: 3

NOES: 0

ABSENT: 2

ABSTAIN: 0



Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE  
BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF  
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE  
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE  
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE  
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-150 (4-210),  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-01, TO  
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2015, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-150 (4-210) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-150 (4-210).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 24 day of March, 2015, by the following vote:

AYES: 3

NOES: 0


ABSENT: 2

ABSTAIN: 0



Chairperson, Board of Trustees  
Antelope Valley Mosquito  
and Vector Control District

ATTEST:

  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE  
BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF  
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE  
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE  
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE  
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-150 (4-210),  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-01, TO  
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

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2. For fiscal years commencing on or after July 1, 2015, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-150 (4-210) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-150 (4-210).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 16th day of April, 2015, by the following vote:

AYES: Two (2)

NOES: None

ABSENT: One (1)

ABSTAIN: None

County Sanitation District No. 14  
of Los Angeles County



Chairperson, Board of Directors

APR 16 2015

ATTEST:

  
Secretary



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE  
BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF  
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE  
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE  
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE  
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-150 (4-210),  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-01, TO  
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

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PASSED, APPROVED, AND ADOPTED this 26<sup>th</sup> day of March, 2015, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Claudette Beech  
Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

Dante Gordon  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-150 (4-210), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-01, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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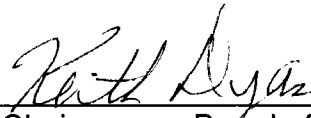
PASSED, APPROVED, AND ADOPTED this 10 day of March, 2015, by the following vote:

AYES: 7; Gorsabal, Dyas, Donato, Lane, Parris, Barnes, Weisenberger

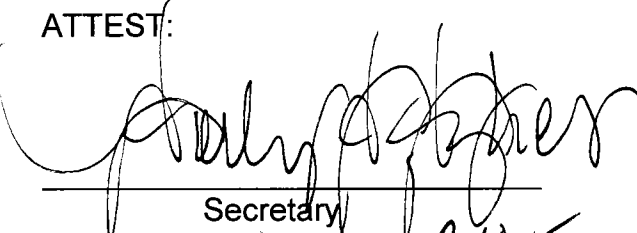
NOES: 0

ABSENT: 0

ABSTAIN: 0

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

  
\_\_\_\_\_  
Secretary  
K-15 04  
3-10-15

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE  
BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF  
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE  
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE  
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE  
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-150 (4-210),  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-01, TO  
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-150 (4-210) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2015, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-150 (4-210) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-150 (4-210).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.



PASSED, APPROVED AND ADOPTED this 14th day of April, 2015, by the following vote:

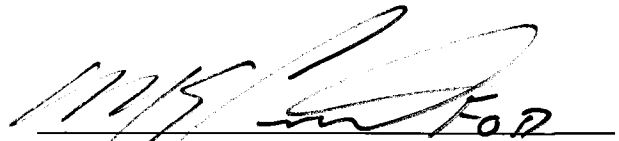
AYES: Council Members Mann, Smith, Underwood-Jacobs  
Vice Mayor Crist, Mayor Parris

NOTES: None

ABSTAIN: None

ABSENT: None

APPROVED:

A handwritten signature in black ink, appearing to read 'R. Rex Parris', written over a horizontal line.

R. REX PARRIS  
Mayor  
City of Lancaster

ATTEST:

A handwritten signature in black ink, appearing to read 'Britt Avrit', written over a horizontal line.

BRITT AVRIT, CMC  
City Clerk  
City of Lancaster

# **PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:** Waterworks District No. 40, Antelope Valley  
**Account No.** 47.04  
**TRA:** 5870  
**Effective Date:** July 1, 2015  
**Annexation Number:** 40-150 (4-210), LAFCO 2012-01

**Waterworks District No. 40, Antelope Valley**  
**Based on their 2014-15 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006042287	0.002591043	-0.002628528	0.426189776
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006042287	0.000000682	0.000000000	0.000112884
3.01 L A COUNTY LIBRARY	0.028868023	2.8868%	0.006042287	0.000174429	-0.000174429	0.028693594
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006042287	0.001048998	-0.001048998	0.172560388
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.006042287	0.000036802	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006042287	0.000009554	-0.000009554	0.001571583
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006042287	0.000012025	-0.000012025	0.001978168
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006042287	0.000179871	-0.000179871	0.029588877
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006042287	0.000005654	-0.000005654	0.000930006
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006042287	0.000408223	-0.000408223	0.067152820
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006042287	0.000114614	-0.000114614	0.018854013
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006042287	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006042287	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006042287	0.000008462	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006042287	0.000016795	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.006042287	0.000331982	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010525309	1.0525%	0.006042287	0.000063597	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.006042287	0.000005040	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006042287	0.000584054	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006042287	0.000002146	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006042287	0.000286139	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006042287	0.000162176	Exempt	0.026840144
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006042287</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004581895</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006042287</b>	<b>-0.004581895</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

<b>Annexation To:</b>	<b>Waterworks District No. 40 - ACO FUND</b>
<b>Account No.</b>	<b>51.75</b>
<b>TRA:</b>	<b>5870</b>
<b>Effective Date:</b>	<b>July 1, 2015</b>
<b>Annexation Number:</b>	<b>40-150 (4-210), LAFCO 2012-01</b>

<b>Waterworks District No. 40, ACO FUND</b>	<b>0.005966381</b>
<b>Based on their 2014-15 Tax Sharing Ratios</b>	

Accnt No.	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.426189776	42.6190%	0.005966381	0.002542811	-0.002579824	0.423609952
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.005966381	0.000000674	0.000000000	0.000112884
3.01 L A COUNTY LIBRARY	0.028693594	2.8694%	0.005966381	0.000171197	-0.000171197	0.028522397
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172560388	17.2560%	0.005966381	0.001029561	-0.001029561	0.171530827
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.005966381	0.000036340	0.000000000	0.006090809
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004581895	0.4582%	0.005966381	0.000027337	-0.000027337	0.004554558
53.30 LANCASTER CEMETERY DISTRICT	0.001571583	0.1572%	0.005966381	0.000009377	-0.000009377	0.001562207
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001978168	0.1978%	0.005966381	0.000011803	-0.000011803	0.001966365
66.45 CO SANIT DIST NO 14 OPERATING	0.029588877	2.9589%	0.005966381	0.000176539	-0.000176539	0.029412338
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000930006	0.0930%	0.005966381	0.000005549	-0.000005549	0.000924458
186.01 CITY-LANCASTER TD #1 RP 6	0.067152820	6.7153%	0.005966381	0.000400659	-0.000400659	0.066752160
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018854013	1.8854%	0.005966381	0.000112490	-0.000112490	0.018741523
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.005966381	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.005966381	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.005966381	0.000008356	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.005966381	0.000016584	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.005966381	0.000327812	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010525309	1.0525%	0.005966381	0.000062798	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.005966381	0.000004977	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.005966381	0.000576717	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.005966381	0.000002119	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.005966381	0.000282544	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.005966381	0.000160139	Exempt	0.026840144
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.005966381</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004524335</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.005966381</b>	<b>-0.004524335</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
(2) Must total 100%.  
(3) Weighted average waterworks district share as verified by Auditor.  
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(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
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